### TIF NEUTRALIZATION SUMMARY

## CASS COUNTY

Allocation Area	Allocation Code/ State TIF Code	2018 Neutral Factor	Pay 2018 Pass-through AV
Airport/Industrial Park	T09271 Washington SE (027)	0.98202	50%
Anderson Ethanol	T09061 Clinton Twp (007)	0.9554	0%
EEG Combined (Consolidated) EEG Combined (Consolidated)	T09253 Eel Twp (010) T09253 Noble Twp (019)	1.00417 1.00417	· 50%
EEG Combined (Consolidated) EEG Combined (Consolidated)	T09253 Washington Twp (025) T09253 Washington SE (027)	1.00417 1.00417	50% 50%
EEG TOTAL	=	1.00417	<b>-</b> <b>-</b>
Logan's Landing	T09251 Eel Twp (010)	1.00184	0%
Project Outdoor	T09062 Clinton Twp (007)	1.0000	0%

FOR INTERNAL USE ONLY PREPARED BY UMBAUGH JULY 28, 2017



State Form 55059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

County Jurisdiction Allocation Code Allocation Area Name	Cass Cass County T09062 Project Outdoor	-	
Form Prepared By: Name Unit/Company Telephone Number E-mail Address	Jason Semier H. J. Umbaugh & Associates (317) 465-1500 semler@ umbaugh.com		
2) 2016 Pay 2017 Incre	Assessed Value of Allocation Area mental Assessed Value of Allocation Area (Real) Assessed Value of Allocation Area (Line 1 + Line 2)	97,300 (4,300) \$	93,000
<ul> <li>5) 2017 Pay 2018 Net A to New Constructi</li> <li>6) 2017 Pay 2018 Net A to Demolition or a</li> <li>7) 2017 Pay 2018 Net A</li> </ul>	Assessed Value of Allocation Area Assessed Value Growth in Allocation Area Due on or a Change in Tax Status Assessed Value Decrease in Allocation Area Due Change in Tax Status Assessed Value Growth as a Result of ff in Allocation Area	93,000	
Appeals Settlemen	Value Decrease Due to 2017 Pay 2018 sts in Allocation Area sted Net Assessed Value of Allocation Area	0	93,000
11) 2017 Pay 2018 Adju 12) 2017 Pay 2018 Incr 13) Estimated 2017 Pay	usted Base Assessed Value of Allocation Area (Line 1 * Line 10) emental Assessed Value of Allocation Area (Line 4 - Line 11)  2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)	\$1 (\$2	97,300 97,300 97,300) 2.3871
15) Actual 2016 Pay 201	2018 Incremental Tax Revenue ((Line 12/100) * Line 13) 7 Tax Rate for the Allocation Area NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		\$2,323) 2.3871 00000
I, Cheryl Alcorn knowledge that the abov identified above. Dated (month, fly), year)	Auditor, of <u>Cass</u> e base assessed value calculation is full, true and complete for the tax increme	County, certify to the best of my ent finance allocation area	
County Auditor Signatu	DEPARTMENT OF LOCAL GOVERNMENT FINANCE CERTIFICATION OF TIF BASE NEUTRALIZATION	E	·
Allocation Area Name			<u></u>
_ Towney C	adjustment, as certified above, is approved by the Department of Local Government of L	_	



State Form 56059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

County Jurisdiction Allocation Code Allocation Area Name	Cass Logansport City T09251 Logan's Landing		V.
Form Prepared By: Name Unit/Company Telephone Number E-mail Address	Jason Semler H. J. Umbaugh & Associates (317) 465-1500 semler@ umbaugh.com		
2) 2016 Pay 2017 Incre	Assessed Value of Allocation Area mental Assessed Value of Allocation Area (Real) Assessed Value of Allocation Area (Line 1 + Line 2)	11,027,628 4,394,764	\$15,422,392
<ul> <li>5) 2017 Pay 2018 Net at to New Construction</li> <li>6) 2017 Pay 2018 Net at to Demolition or a</li> <li>7) 2017 Pay 2018 Net at Abatement Roll-O</li> <li>8) Estimated Assessed</li> </ul>	Assessed Value of Allocation Area Assessed Value Growth in Allocation Area Due on or a Change in Tax Status Assessed Value Decrease in Allocation Area Due Change in Tax Status Assessed Value Growth as a Result of ff in Allocation Area Value Decrease Due to 2017 Pay 2018 ats in Allocation Area	0 0	
9) 2017 Pay 2018 Adju	sted Net Assessed Value of Allocation Area  stralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)	800,000	\$15,450,809 1.00184
11) 2017 Pay 2018 Adj 12) 2017 Pay 2018 Incr	usted Base Assessed Value of Allocation Area (Line 1 * Line 10) remental Assessed Value of Allocation Area (Line 4 - Line 11)		\$11,047,919 \$5,202,890
14) Estimated 2017 Pay	2018 Tax Rate for the Allocation Area (Round to Four Decimal Places) 2018 Incremental Tax Revenue ((Line 12/100) * Line 13) 17 Tax Rate for the Allocation Area	· \	2.9498 \$153,475 2.9498
2017 PAY 2018 BASE	NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		1.00184
I, Cheryl Alcora knowledge that the above identified above.  Dated (month, day, year)  X Mery H County Auditor (Signati	e base assessed value calculation is full, true and complete for the tax increment for tax increment for the tax increment for tax incre		est of my
	DEPARTMENT OF LOCAL GOVERNMENT FINANCE CERTIFICATION OF TIF BASE NEUTRALIZATION		
Allocation Area Name			
Contrayo	adjustment, as certified above, is approved by the Department of Local Government Finance    S	ent Finance.	



# TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2017 PAY 2018 State Form 56059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

County Jurisdiction	Cass Logansport City		
Allocation Code	T09253		
Allocation Area Name	EEG Combined (Consolidated)		
Form Prepared By:			
Name	Jason Semler		
Unit/Company	H. J. Umbaugh & Associates		
Telephone Number	(317) 465-1500		
E-mail Address	semler@ umbaugh.com		
1) 2016 Pay 2017 Base	Assessed Value of Allocation Area	94,952,694	
	emental Assessed Value of Allocation Area	7,854,640	
3) 2016 Pay 2017 Total	(Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$102,807,334
4) 2017 Day 2016 Mat	American Multiple of All-setting Association		
	Assessed Value of Allocation Area Assessed Value Growth in Allocation Area Due	103,776,569	
to New Constructi	on or a Change in Tax Status	<b>400.000</b>	
6) 2017 Pay 2018 Net	Assessed Value Decrease in Allocation Area Due	529,300	
	Change in Tax Status	•	
	Assessed Value Growth as a Result of	0	
	ff in Allocation Area	*0.750	
	Value Decrease Due to 2017 Pay 2018	10,760	
	ats in Allocation Area	^	
	sted Net Assessed Value of Allocation Area	0	
-,,,,,,,,,,	A STANDARD A MIND ON A MIND OF THE STANDARD OF	<u>\</u> _	\$103,236,509
10) 2017 Pay 2018 Net	utralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		1,00417
	-	<b>,</b>	
11) 2017 Pay 2018 Adj	usted Base Assessed Value of Allocation Area (Line 1 * Line 10)	\_	\$95,348,647
12) 2017 Pay 2018 Inci	remental Assessed Value of Allocation Area (Line 4 - Line 11)	-	\$8,427,922
12\ Eastat-4 2017 Day	2010 The Date San Mark 11 11 11 11 11 11 11 11 11 11 11 11 11		
13) Estimated 2017 Pay	2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)	\ <u></u>	4.7231
14) Countaiou 2017 Pay	2018 Incremental Tax Revenue ((Line 12/100) * Line 13) 17 Tax Rate for the Allocation Area	<u>`</u>	\$398,059
13) Actual 2010 Pay 20	17 Tax Rate for the Allocation Area	****	4.7231
2017 PAY 2018 BASE	NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		1.00417
I, Cheryl Alcom	Auditor, of Cass (	<del>-</del>	
	e base assessed value calculation is full, true and complete for the tax increment f	County, certify to the b	est of my
identified above.	o base assessed value caretration is fun, true and complete for the tax increment r	mance anocation area	
	0 / 11 / 2.14		•
Dated (month day, year)	July 3 2017		
	17) <del>[ 3] ( 3 ) (</del> 1		
X ( Men X	Cheryl Alcom		
County Auditor Signat	(Prince) County Auditor (Prince)	nted)	
	· · · · · · · · · · · · · · · · · · ·		
	DEPARTMENT OF LOCAL GOVERNMENT FINANCE		
	CERTIFICATION OF TIF BASE NEUTRALIZATION		
Allocation Area Name			
			<u>'T1</u>
The hase assessed value	adjustment, as certified above, is approved by the Department of Local Government	ent Finance.	
7 con meno	Lagena 8/1/17		
Commission	8/1/1		
Commissioner, Departm	ent of Local Government Finance Date (month, day, year)		



State Form 56059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

County Jurisdiction	Cass Cass County	_	
Allocation Code	T09061	<b>794</b>	
Allocation Area Name	Anderson Ethanol	-	
		-	
Form Prepared By:			
Name	Jason Semler		
Unit/Company	H. J. Umbaugh & Associates	-	•
Telephone Number	(317) 465-1500	-	
E-mail Address	semler@ umbaugh.com	-	
		-	
	Assessed Value of Allocation Area	22,075,448	
2) 2016 Pay 2017 Incre	emental Assessed Value of Allocation Area	11,030,871	
3) 2016 Pay 2017 Total	i (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$33,106,319
4) 2017 Pay 2018 Net A	Assessed Value of Allocation Area	34,476,995	
	Assessed Value Growth in Allocation Area Due	J+,+/0,223	
	ion or a Change in Tax Status	7 917 200	
	Assessed Value Decrease in Allocation Area Due	2,817,300	
	Change in Tax Status	0	
	Assessed Value Growth as a Result of	<u></u>	
	off in Allocation Area	28,996	
	Value Decrease Due to 2017 Pay 2018	28,390	
	ats in Allocation Area	0	
9) 2017 Pay 2018 Adju	sted Net Assessed Value of Allocation Area		
·		<u></u>	\$31,630,699
10) 2017 Pay 2018 Net	utralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)	New -	0.95543
11) 2017 Pay 2018 Adi	usted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$21 001 5 <i>4</i> 5
12) 2017 Pay 2018 Inc.	remental Assessed Value of Allocation Area (Line 4 - Line 11)	\	\$21,091,545
, ,	The state of the s	-	\$13,385,450
13) Estimated 2017 Pay	2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)	<u>\</u>	0.0871
14) Estimated 2017 Pay	2018 Incremental Tax Revenue ((Line 12/100) * Line 13)	`\	\$11,659
	17 Tax Rate for the Allocation Area	_	0.0871
		_	0.0071
2017 PAY 2018 BASE	NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		0.95543
I, Cheryl Alcom	Auditor, of Cass	County, certify to the l	hest of my
knowledge that the abov	e base assessed value calculation is full, true and complete for the tax increment	finance allocation area	oos or my
identified above.	h	The state of the s	
	1 61700		
Dated (month, day, year)	July St. 2011		
11/06	1 <del>7) 1 </del>		
X (her X	Cheryl Alcom		
County Auditor Signal	(County Auditor (Pr	rinted)	***
	DEPARTMENT OF LOCAL GOVERNMENT FINANCE		
	CERTIFICATION OF TIF BASE NEUTRALIZATION		
Allocation Area Name			······
The base assessed value	adjustment, as certified above, is approved by the Department of Local Governs	ment Finance.	
Ten Answer	X- 10-6		
- COU! 7L	caugrona 8/1/17	_	
Commissioner, Departm	ent of Local Government Finance Date (month, day, year)		



State Form 56059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

County Jurisdiction Allocation Code Allocation Area Name	Cass Logansport City T09271 Airport/Industrial Park	·
Form Prepared By: Name Unit/Company Telephone Number E-mail Address	Jason Semler H. J. Umbaugh & Associates (317) 465-1500 semler@ umbaugh.com	
2) 2016 Pay 2017 Incre	Assessed Value of Allocation Area mental Assessed Value of Allocation Area (Real) Assessed Value of Allocation Area (Line 1 + Line 2)	1,887,974 7,298,658 \$9,186,632
5) 2017 Pay 2018 Net A to New Constructi 6) 2017 Pay 2018 Net A to Demolition or a 7) 2017 Pay 2018 Net A Abatement Roll-O 8) Estimated Assessed Appeals Settlemen	Assessed Value of Allocation Area Assessed Value Growth in Allocation Area Due on or a Change in Tax Status Assessed Value Decrease in Allocation Area Due Change in Tax Status Assessed Value Growth as a Result of ff in Allocation Area Value Decrease Due to 2017 Pay 2018 ts in Allocation Area	9,042,700 0 0 21,270
	sted Net Assessed Value of Allocation Area  tralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)	\$9,021,430
11) 2017 Pay 2018 Adji 12) 2017 Pay 2018 Incr	ested Base Assessed Value of Allocation Area (Line 1 * Line 10)  emental Assessed Value of Allocation Area (Line 4 - Line 11)	\$1,854,028 \$7,188,672
14) Estimated 2017 Pay	2018 Tax Rate for the Allocation Area (Round to Four Decimal Places) 2018 Incremental Tax Revenue ((Line 12/100) * Line 13) 7 Tax Rate for the Allocation Area	4.2293 \$304,031 4.2293
2017 PAY 2018 BASE	NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)	0.98202
I, Cheryl Alcorn knowledge that the above identified above.  Dated (month day, year)	Auditor, of Cass base assessed value calculation is full, true and complete for the tax increment Audit 34, 2017	County, certify to the best of my tinance allocation area
County Auditor (Signatu	Cheryl Alcorn County Auditor (P	
Allocation Area Name	DEPARTMENT OF LOCAL GOVERNMENT FINANCE CERTIFICATION OF TIF BASE NEUTRALIZATION	(mea)
Tentruso	adjustment as certified above, is approved by the Department of Local Government Finance	ment Pinance.
	Date (mönih, day, year)	